

By: Representative Watson

To: Ways and Means

HOUSE BILL NO. 1603

1 AN ACT TO AMEND SECTION 27-19-11, MISSISSIPPI CODE OF 1972,  
2 TO INCREASE THE RATE OF THE MOTOR VEHICLE PRIVILEGE TAX IMPOSED ON  
3 CARRIERS OF PROPERTY WITH A GROSS VEHICLE WEIGHT OF 6,000 POUNDS  
4 OR LESS; AND FOR RELATED PURPOSES.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

6 SECTION 1. Section 27-19-11, Mississippi Code of 1972, is  
7 amended as follows:

8 27-19-11. On each carrier of property, for each motor  
9 vehicle, truck-tractor or road tractor, and on each bus, there is  
10 hereby levied an annual highway privilege tax in accordance with  
11 the following schedule, except that the gross vehicle weight of  
12 buses shall be the gross weight of the vehicle plus one hundred  
13 fifty (150) pounds per each regular seat.

14 RATE OF TAX			
15 GROSS WEIGHT	COMMON AND	PRIVATE	PRIVATE
16 OF VEHICLE	CONTRACT	COMMERCIAL	CARRIERS
17 NOT TO EXCEED	CARRIERS OF	AND	OF
18 IN POUNDS	PROPERTY	NONCOMMERCIAL	PROPERTY
		19 CARRIERS OF	
		20 PROPERTY	
21 0000 - 6000	\$ 15.00	\$ 15.00	\$ 15.00
22 6001 - 10000	33.60	25.20	16.80
23 10001 - 16000	78.40	70.70	39.20
24 16001 - 20000	156.00	129.00	78.00
25 20001 - 26000	228.00	192.00	114.00
26 26001 - 30000	300.00	247.00	150.00
27 30001 - 36000	384.00	318.00	192.00
28 36001 - 40000	456.00	378.00	228.00

29	40001 - 42000	504.00	420.00	264.00
30	42001 - 44000	528.00	444.00	276.00
31	44001 - 46000	552.00	456.00	282.00
32	46001 - 48000	588.00	492.00	300.00
33	48001 - 50000	612.00	507.00	312.00
34	50001 - 52000	660.00	540.00	336.00
35	52001 - 54000	684.00	564.00	348.00
36	54001 - 56000	708.00	588.00	360.00
37	56001 - 58000	756.00	624.00	384.00
38	58001 - 60000	780.00	642.00	396.00
39	60001 - 62000	828.00	828.00	420.00
40	62001 - 64000	852.00	852.00	432.00
41	64001 - 66000	900.00	900.00	482.00
42	66001 - 68000	936.00	936.00	504.00
43	68001 - 70000	972.00	972.00	516.00
44	70001 - 72000	996.00	996.00	528.00
45	72001 - 74000	1,128.00	1,128.00	576.00
46	74001 - 76000	1,248.00	1,248.00	612.00
47	76001 - 78000	1,380.00	1,380.00	720.00
48	78001 - 80000	1,512.00	1,512.00	864.00

49           In addition to the above levied annual highway privilege tax  
50 on vehicles with a gross weight exceeding ten thousand (10,000)  
51 pounds, there is levied and shall be collected an additional  
52 privilege tax in the amount of One Thousand Three Hundred Fifty  
53 Dollars (\$1,350.00) for each current or later year model vehicle  
54 based upon a licensed weight of eighty thousand (80,000) pounds.  
55 This additional privilege tax shall be reduced by the amount of  
56 One Hundred Seventy-five Dollars (\$175.00) for each year of age to  
57 a minimum of Fifty Dollars (\$50.00) and further reduced by the  
58 ratio of licensed weight to the maximum weight of eighty thousand  
59 (80,000) pounds. During the first year only, the privilege tax  
60 monies collected under the provisions of this paragraph shall be  
61 distributed to the various counties of the state on the basis of

62 the ratio of the last year of annual ad valorem taxes collected by  
63 such counties on such vehicles to the total ad valorem taxes  
64 collected by all counties on such vehicles in the same year. In  
65 all subsequent years, the distribution to the counties shall be  
66 made on the basis of the ratio of the number of motor vehicles  
67 registered in excess of ten thousand (10,000) pounds, in each  
68 taxing district in each county, to the total number of such  
69 vehicles registered statewide. The counties shall then distribute  
70 these proceeds as they would if these collections were ad valorem  
71 taxes.

72 From the privilege tax monies collected under this section,  
73 Three Million Seven Hundred Thirty-two Thousand Four Hundred Three  
74 Dollars and Eleven Cents (\$3,732,403.11) shall be earmarked and  
75 set aside to be apportioned and paid to the counties of the state  
76 in the manner provided by Section 27-19-159, Mississippi Code of  
77 1972. Any excess privilege tax monies collected under this  
78 section shall be deposited into the State Highway Fund for the  
79 construction, maintenance and reconstruction of highways and roads  
80 of the State of Mississippi or the payment of interest and  
81 principal on bonds authorized by the 1972 Regular Session of the  
82 Legislature for construction and reconstruction of highways.

83 No privilege license shall be issued for any period of time  
84 for less than One Dollar (\$1.00).

85 The annual highway privilege tax imposed on operators engaged  
86 exclusively in the transportation of household goods shall be the  
87 same as the tax imposed upon private commercial carriers by this  
88 section. In determining the amount of privilege taxes due under  
89 the provisions of this section, there shall be allowed a maximum  
90 tolerance of five hundred (500) pounds on all classes of carriers  
91 except carriers of liquefied compressed gases and in the case of  
92 carriers of liquefied compressed gases there shall be allowed a  
93 maximum tolerance of two thousand (2,000) pounds.

94 Any owner or operator who operates a motor vehicle on the  
95 public highways, with a license tag attached to it which was  
96 issued for another or different vehicle, shall be liable for the  
97 privilege tax on said vehicle for twelve (12) months plus a  
98 penalty thereon of twenty-five percent (25%).

99 Carriers of property duly registered and licensed in another  
100 state and being used to transport farm harvesting machinery or  
101 equipment to and from a particular county in this state may, upon  
102 adoption of a resolution by the board of supervisors of the county  
103 where such machinery or equipment is being exclusively used in  
104 harvesting farm crops within the county, be exempt from the taxes  
105 herein levied when the resolution is filed with the State Tax  
106 Commission. However, the exemption shall not exceed a period of  
107 forty (40) days for any annual period without a second resolution  
108 of approval by the board of supervisors who shall have the  
109 authority to extend the exemption not to exceed an additional  
110 period of twenty (20) days during any annual period.

111 A private commercial carrier of property hauling interstate  
112 may purchase a common and contract carrier of property license  
113 plate at the prescribed fee to allow the carrier to lease on a  
114 one-way basis per trip without qualifying with the Public Service  
115 Commission.

116 **SECTION 2.** This act shall take effect and be in force from  
117 and after July 1, 2005.